

TOWN OF MEDICINE PARK

June 30, 2014

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**Independent Accountant's Report
On Applying Agreed-Upon Procedures**

To the Specified Users of the Report:

Town Council, Town of Medicine Park
Medicine Park, Oklahoma

Trustees of the Medicine Park Public Works Authority
Medicine Park, Oklahoma

Trustees of the Medicine Park Economic Development Authority
Medicine Park, Oklahoma

Oklahoma Office of State Auditor and Inspector
Oklahoma City, Oklahoma

Comanche County Clerk
Lawton, Oklahoma

Oklahoma Department of Commerce
Oklahoma City, Oklahoma

Association of South Central Oklahoma Governments
Duncan, Oklahoma

We have compiled the accompanying Summary of Changes in Fund Balance-Modified Cash Basis of the Town of Medicine Park and Public Trusts, Medicine Park, Oklahoma as of June 30, 2014 and the related Budgetary Comparison Schedule of General Fund-Modified Cash Basis, Budgetary Comparison Schedule of Bath Lake Fund-Modified Cash Basis, Budgetary Comparison Schedule of Planning and Preservation Fund-Modified Cash Basis, Statement of Revenues, Expenses and Changes in Fund Balance of Medicine Park Public Works Authority and Medicine Park Economic Development Authority-Modified Cash Basis, and Schedule of Grant Activity-Modified Cash Basis for the fiscal year ended June 30, 2014. The financial statements have been prepared in a format and basis of accounting as prescribed by Oklahoma statutes, that demonstrates compliance with the modified cash basis and budget laws of the State of Oklahoma, which is a comprehensive basis of accounting other than generally accepted accounting principles. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with the modified cash basis and budget laws of the State of Oklahoma.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis and budget laws of the State of Oklahoma and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared in accordance with the modified cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Town's change in assets,

liabilities, equity, revenues and expenses. Accordingly, these financial statements are not designed for those who are not informed about such matters.

Additionally, we have performed the procedures enumerated below which were agreed to by the specified users of the report, as identified above, and as defined within the applicable state laws of the State of Oklahoma solely to assist the Town, Public Works Authority and Economic Development Authority in meeting its financial accountability requirements as prescribed by Oklahoma Statutes §11-17 (105-107) and §60-180.1-.3 and evaluating compliance with specified legal or contractual requirements for the fiscal year ended June 30, 2014. Management of the Town of Medicine Park is responsible for the Town's financial accountability and its compliance with those legal and contractual requirements. This agreed-upon procedures engagement was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Procedures and Findings

As to the **Town of Medicine Park** as of and for the fiscal year ended June 30, 2014:

1. **Procedures Performed:** From the Town's trial balances, we prepared a schedule of changes in fund balances for each fund (see accompanying Exhibit 1) and compared the schedule results to the statutory prohibition of creating fund balance deficits to report any noted instances of noncompliance.

Findings: No exceptions were found as a result of applying the procedure.

2. **Procedures Performed:** From the Town's trial balances, we prepared a budget and actual financial schedule for the General Fund and any other significant funds (any fund whose revenues, expenditures or ending fund balance exceeds 10% of the Town's total revenues, expenditures or fund balances) listing separately each federal fund (see accompanying Exhibit 2) and compared the actual expenditures and encumbrances reported to the authorized appropriations to report any noted instances of noncompliance with the appropriation limitations.

Findings: Expenditures exceeded total appropriations in four funds. In all other funds appropriations were exceeded at the legal level of control for the year ended June 30, 2014.

- ✚ In the General Fund, the personal service budget was overspent \$28,101 and the transfer's budget was overspent \$76,399. The total budget was overspent \$86,140.
- ✚ In the Planning and Preservation Fund, the personal service budget was overspent \$1,004 and the transfer's budget was overspent \$1,000. The total budget was not overspent.
- ✚ In the Police Department Fund, the maintenance & operations budget was overspent \$5,960 and the transfer's budget was overspent \$2,883. The total budget was overspent \$8,844.
- ✚ In the Police P&A Fund, the maintenance and operations budget was overspent \$208. The total budget was overspent the same.
- ✚ In the Community Center Fund, the maintenance & operations budget was overspent \$1,967. The total budget was overspent the same.

Cause: The Town failed to notice these funds and /or their individual budget categories were overspent and file amendments to the budget during the year.

Criteria: Per Oklahoma Statute Title 68: Municipalities are not allowed to spend more than its appropriations. Amendments to the beginning of the year appropriations should be filed when the Town knows it will be close or exceed its current budget amounts. The board may also approve transfers between categories within each fund.

Recommendation: The Town should closely monitor each budget on a monthly basis and not approve any expenditure exceeding appropriation until additional amendments or appropriations have been made and approved. The categories of each budgeted fund should be tracked in order

to determine the remaining budget balance. Council can approve transfers between budgeted categories for each fund. Budget supplements must also be approved by the County Excise Board.

Management's Corrective Action Plan: The Town Clerk will watch the budgets more closely and ensure the board is better educated on the finances of the Town.

3. **Procedures Performed:** We agreed the Town's material bank account balances to bank statements, and traced the timely clearance of significant reconciling items to report any significant or unusual instances of reconciling items that have not cleared.

Findings: No exceptions were found as a result of applying the procedure.

4. **Procedures Performed:** We compared the Town's uninsured deposits to fair value of pledged collateral to report any amounts of uninsured and uncollateralized deposits.

Findings: No exceptions were found as a result of applying the procedure.

5. **Procedures Performed:** We compared use of material-restricted revenues and resources to their restrictions to report any noted instances of noncompliance.

Findings: No exceptions were found as a result of applying the procedure.

6. **Procedures Performed:** We compared the accounting for the Town's activities by fund to the legal and contractual requirements for separate funds to report any noted instances of noncompliance.

Findings: No exceptions were found as a result of applying the procedure.

7. **Procedures Performed:** We compared the Town's account balances in reserve accounts to contractually required balances and debt service coverage requirements of bond indentures to the actual coverage to report any noted instances of noncompliance.

Findings: The Town has no required reserves, this procedure was not performed.

8. **Other issues noted:**

- a. **Findings:** 7 of 9 invoices requested for testing capital asset purchases for the Town were not available because the staff could not locate them.

Cause: The Town has experienced high turnover in the last two years and has informed us that many files are missing as a result of the transition.

Criteria: Oklahoma Statutes Title II, Section 22-132.1: Municipal record should be maintained, protected and available which includes purchase orders and invoices.

Recommendation: The Town's internal controls should be reviewed and updated to ensure all records are kept and maintained according to the purchasing laws.

- b. **Findings:** Purchasing Procedures were not followed by the Town or Authorities. Purchase orders are not being issued and approved prior to goods or services being purchased, resulting in funds exceeding their budget. Records are not being maintained to verify purchases were received or that services were completed and approved by the Town or Authorities. Invoices lack proper contact information for vendors, dates and signature of receiving employee.

Cause: Town and Authority personnel and board members seem unaware of the purchasing requirements. Unauthorized personnel are making purchases before receiving approval from the encumbrance clerk and designated purchasing officer.

Criteria: Oklahoma Statute Title 62, Section 310.1-310.9: Purchase orders shall have written approval of a purchasing officer and an encumbering clerk prior to release. Invoices are required,

after satisfactory delivery, and shall be itemized. The individual receiving satisfactory delivery of merchandise shall acknowledge that fact by signing the invoice or delivery ticket; and, no purchase order shall be approved for payment by the governing body unless the required signed invoices or delivery tickets are attached. The invoices, along with attached supporting documentation, shall be submitted to and examined by the governing body for review of legality. The governing body shall approve the invoices for payment in the amount determined just and correct.

Recommendation: We recommend that employees and board members of the Town and Authorities become knowledgeable of purchasing requirements and that procedures be implemented to follow those requirements.

c. Findings: Relatives of board members are being hired by the Town.

Cause: Board members seem unaware of the state nepotism law.

Criteria: Oklahoma Statute Title II, Section 8-106 prohibits employment of a board members relative within the third degree of consanguinity or affinity. This includes a spouse, children, parents, grandchildren, siblings, nieces, nephews, aunts, uncles or the spouse of any of these.

Recommendation: We recommend that the board become knowledgeable of the state nepotism law and implement controls to follow that law.

As to the **Medicine Park Public Works Authority and Economic Development Authority**, as of and for the fiscal year ended June 30, 2014:

1. **Procedures Performed:** From the Authority's trial balances, we prepared a schedule of revenues, expenditures/expenses and changes in fund balances/net assets for each fund (see accompanying Exhibit 3) and compared the schedule results to the applicable trust prohibitions for creating fund balance deficits to report any noted instance of noncompliance.

Findings: The Public Works Authority Operating Fund had a negative fund balance at year end of \$152,378.

Cause: The Authority spent more cash than was collected during the year. Additionally, they had no excess reserves to spend since the beginning fund equity was negative.

Criteria: Oklahoma Statute Title II, Section 17-211: No expenditures may be incurred or made by any officer or employee which exceeds the fund balance of any fund.

Recommendation: We recommend that procedures be implemented to monitor the MPPWA operating fund balance and to only authorize expenditures that will not create a deficit fund balance.

2. **Procedures Performed:** We agreed the Authority's material bank account balances to bank statements, and traced the timely clearance of significant reconciling items to report any significant or unusual instances of reconciling items that have not cleared.

Findings: No exceptions were found as a result of applying the procedure.

3. **Procedures Performed:** We compared the Authority's uninsured deposits to fair value of pledged collateral to report any amounts of uninsured and uncollateralized deposits.

Findings: No exceptions were found as a result of applying the procedure.

4. **Procedures Performed:** We compared the Authority's use of material-restricted revenues and resources to their restrictions to report any noted instances of noncompliance.

Findings: No exceptions were found as a result of applying the procedure.

5. **Procedures Performed:** We compared the accounting for the Authority's activities by fund to the legal and contractual requirements for separate funds to report any noted instances of noncompliance.

Findings: No exceptions were found as a result of applying the procedure.

6. **Procedures Performed:** We compared the Authority's account balances in reserve accounts to contractually required balances and debt service coverage requirements of bond indentures to the actual coverage to report any noted instances of noncompliance.

Findings: The Authorities have no required reserves, this procedure was not performed.

7. **Other issues noted:**

- a. **Findings:** 12 of 18 invoices requested for testing capital asset purchases for the Town were not available because the staff could not locate them.

Cause: The Authority's have experienced high turnover in the last two years and has informed us that many files are missing as a result of the transition.

Criteria: Oklahoma Statute Title II, Section 22-132.1: Municipal records should be maintained, protected and available which includes purchase orders and invoices.

Recommendation: The Authority's internal controls should be reviewed and updated to ensure all records are kept and maintained according to the purchasing laws.

- b. **Findings:** Purchasing Procedures were not followed by the Town or Authorities. Purchase orders are not being issued and approved prior to goods or services being purchased, resulting in a fund balance deficit. Records are not being maintained to verify purchases were received or that services were completed and approved by the Town or Authorities. Invoices lack proper contact information for vendors, dates and signature of receiving employee.

Cause: Town and Authority personnel and board members seem unaware of the purchasing requirements. Unauthorized personnel are making purchases before receiving approval from the encumbrance clerk and designated purchasing officer.

Criteria: Oklahoma Statute Title 62, Section 310.1-310.9: Purchase orders shall have written approval of a purchasing officer and an encumbering clerk prior to release. Invoices are required, after satisfactory delivery, and shall be itemized. The individual receiving satisfactory delivery of merchandise shall acknowledge that fact by signing the invoice or delivery ticket; and, no purchase order shall be approved for payment by the governing body unless the required signed invoices or delivery tickets are attached. The invoices, along with attached supporting documentation, shall be submitted to and examined by the governing body for review of legality. The governing body shall approve the invoices for payment in the amount determined just and correct.

Recommendation: We recommend that employees and board members of the Town and Authorities become knowledgeable of purchasing requirements and that procedures be implemented to follow those requirements.

As to the **Town of Medicine Park and Public Trust Grant Programs**, as of and for the fiscal year ended June 30, 2014:

1. **Procedures Performed:** From the Town and Authority's trial balances, we prepared a schedule of grant activity for each grant/contract (see accompanying Exhibit 4) and compared the receipts and disbursements to grant agreements and supporting information to report any noted instances of noncompliance with the grant agreement.

Findings: The Town was eligible to receive a fire operations grant through the Department of Agriculture in the amount of \$4,484 but the grant was never received due to the Department of Agriculture's error.

Cause: Adequate records are not maintained by the Town regarding grants.

Criteria: Documentation of all grant agreements, fund requests and expenditures should be properly maintained.

Recommendation: The Town should implement procedures to track all grants and also contact the grant agency regarding the FY14 fire operations grant.

We were not engaged to and did not conduct an audit, the objective of which would be the expression of an opinion on the accounting records. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the specified users, as identified above, and is not intended to be and should not be used by anyone other than these specified parties.

Angel, Johnston & Blasingame, P.C.

Angel, Johnston and Blasingame, P.C.
May 10, 2016

TOWN OF MEDICINE PARK AND PUBLIC TRUST
Medicine Park, Oklahoma

SUMMARY OF CHANGES IN FUND BALANCE-MODIFIED CASH BASIS
For the Fiscal Year Ended June 30, 2014
(Unaudited)

		Beginning of Year Fund Balance	Current Year Receipts	Current Year Disbursements	End of Year Fund Balance
TOWN:					
General Fund	\$	114,542	\$ 561,426	\$ 588,143	\$ 87,825
Street & Alley Fund		4,435	3,660	2,541	5,555
Police Bond Fund		7,463	3,398	6,500	4,362
Police P & A Fund		499	4,731	4,906	324
Police Department Fund		5,388	56,627	46,858	15,156
Fire Department Fund		2,782	4,448	5,081	2,149
Bath Lake Fund		11,291	18,786	14,158	15,918
Planning and Preservation Fund		20,925	9,936	13,805	17,056
Community Center Fund		268	10,984	7,835	3,417
Town Subtotal		<u>167,593</u>	<u>673,996</u>	<u>689,826</u>	<u>151,762</u>
PUBLIC WORKS AUTHORITY:					
MPPWA Operating Fund	1	(120,969)	500,888	532,297	(152,378)
Utility Deposit Fund	1	6,825	52	-	6,877
Public Works Subtotal		<u>(114,144)</u>	<u>500,940</u>	<u>532,297</u>	<u>(145,501)</u>
ECONOMIC DEVELOPMENT AUTHORITY:					
Marketing Fund		1,782	77,903	72,449	7,236
Trails Fund		2,704	-	456	2,248
Museum Fund		9,193	97	9,193	97
Revolving Fund		119,801	2,619	-	122,419
EDA Subtotal		<u>133,479</u>	<u>80,619</u>	<u>82,098</u>	<u>132,000</u>
Overall Totals	\$	<u>186,928</u>	<u>\$ 1,255,554</u>	<u>\$ 1,304,221</u>	<u>\$ 138,261</u>

Notes:

1. Adjustment of Beginning Fund Balance.

TOWN OF MEDICINE PARK AND PUBLIC TRUST
Medicine Park, Oklahoma

BUDGETARY COMPARISON SCHEDULE-MODIFIED CASH BASIS
GENERAL FUND

For the Fiscal Year Ended June 30, 2014
(Unaudited)

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Beginning Budgetary Fund Balance:	\$ 114,542	\$ 114,542	\$ 114,542	\$ -
Charges for Services:				
Permit fees	7,455	7,455	4,108	(3,347)
Swimming fees	-	-	-	-
Total Charges for Services	7,455	7,455	4,108	(3,347)
Intergovernmental-Local:				
Franchise tax	1,205	1,205	1,246	41
Police fines	41,886	41,886	44,266	2,379
Total Intergovernmental-Local	43,092	43,092	45,512	2,420
Intergovernmental-State:				
Sales tax	303,718	303,718	331,941	28,223
Use tax	155	155	-	(155)
Alcohol beverage tax	941	941	1,087	147
State grants	11,527	11,527	67,300	55,773
Cigarette tax	4,622	4,622	4,598	(24)
Total Intergovernmental-State	320,963	320,963	404,927	83,964
Miscellaneous Revenue:				
Interest	221	221	-	(221)
Rental	1,269	1,269	2,690	1,421
Reimbursement	-	-	480	480
Grants	-	-	18,098	18,098
Miscellaneous	-	-	25,689	25,689
Total Miscellaneous Revenue	1,490	1,490	46,957	45,468
Non-Revenue Receipts:				
Transfers from other funds	14,461	14,461	59,921	45,460
Amounts available for appropriation	502,002	502,002	675,968	173,965
Charges to Appropriations:				
Personal Services	240,000	240,000	268,101	(28,101)
Maintenance & Operations	112,002	112,002	93,643	18,360
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Total Other	352,002	352,002	361,744	(9,742)
Other Financing Uses:				
Transfers to other funds	150,000	150,000	226,399	(76,399)
Total Charges to Appropriations	502,002	502,002	588,143	(86,140)
Ending Budgetary Fund Balance	\$ -	\$ -	\$ 87,825	\$ 87,825

TOWN OF MEDICINE PARK AND PUBLIC TRUST
Medicine Park, Oklahoma

BUDGETARY COMPARISON SCHEDULE-MODIFIED CASH BASIS
BATH LAKE FUND
For the Fiscal Year Ended June 30, 2014
(Unaudited)

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Beginning Budgetary Fund Balance:	\$ 11,291	\$ 11,291	\$ 11,291	\$ -
Revenues	-	12,562	18,786	6,224
Non-Revenue Receipts:				
Transfers from other funds	-	-	-	-
Amounts available for appropriation	11,291	23,852	30,076	6,224
Charges to Appropriations:				
Personal Services	10,000	14,000	6,080	7,920
Maintenance & Operations	1,291	9,852	8,077	1,775
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Total Other	11,291	23,852	14,158	9,694
Other Financing Uses:				
Transfers to other funds	-	-	-	-
Total Charges to Appropriations	11,291	23,852	14,158	9,694
Ending Budgetary Fund Balance	\$ -	\$ -	\$ 15,918	\$ 15,918

TOWN OF MEDICINE PARK AND PUBLIC TRUST
Medicine Park, Oklahoma

BUDGETARY COMPARISON SCHEDULE-MODIFIED CASH BASIS
PLANNING AND PRESERVATION FUND
For the Fiscal Year Ended June 30, 2014
(Unaudited)

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Beginning Budgetary Fund Balance:	\$ 20,925	\$ 20,925	\$ 20,925	\$ -
Revenues	-	8,911	9,936	1,025
Non-Revenue Receipts:				
Transfers from other funds	-	-	-	-
Amounts available for appropriation	20,925	29,836	30,861	1,025
Charges to Appropriations:				
Personal Services	3,500	3,500	4,504	(1,004)
Maintenance & Operations	17,425	26,336	8,301	18,035
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Total Other	20,925	29,836	12,805	17,031
Other Financing Uses:				
Transfers to other funds	-	-	1,000	(1,000)
Total Charges to Appropriations	20,925	29,836	13,805	16,031
Ending Budgetary Fund Balance	\$ -	\$ -	\$ 17,056	\$ 17,056

TOWN OF MEDICINE PARK AND PUBLIC TRUST
Medicine Park, Oklahoma

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE-MODIFIED CASH BASIS
MEDICINE PARK PUBLIC WORKS AUTHORITY
MEDICINE PARK ECONOMIC DEVELOPMENT AUTHORITY
For the Fiscal Year Ended June 30, 2014
(Unaudited)

	MPPWA	MPEDA
Operating Revenues:		
Charges for services:		
Water & Sewer Revenues	\$ 275,695	\$ -
Sales Tax	27,347	27,347
Loan Repayment Late Fees	-	125
Merchandise Sales	-	3,922
Permits	-	8,214
Miscellaneous	66	370
Total Operating Revenue	<u>303,108</u>	<u>39,978</u>
Operating Expenses:		
Personal Services	6,913	6,000
Maintenance & Operations	291,443	73,730
Total Operating Expenses	<u>298,357</u>	<u>79,730</u>
Operating Income (Loss)	<u>4,751</u>	<u>(39,752)</u>
Non-Operating Revenues (Expenses):		
Donations	-	31,396
Interest income	52	2,494
Interest expense	(6,520)	-
Water Deposits (Net)	1,989	-
Insurance Reimbursement	874	-
Grant revenue	-	4,750
Loans Reissued/Written-Off	-	-
Capital outlay	(164,863)	(2,368)
Total Non-Operating Revenues (Expenses)	<u>(168,469)</u>	<u>36,272</u>
Net Income (Loss) Before Contributions and Transfers	(163,718)	(3,480)
Capital contributions	-	-
Transfers in	192,282	2,000
Transfers out	<u>(59,921)</u>	<u>-</u>
Changes in Fund Balance	(31,357)	(1,480)
Fund Balance - beginning	1 <u>(114,144)</u>	<u>133,480</u>
Fund Balance - ending	\$ <u><u>(145,501)</u></u>	\$ <u><u>132,000</u></u>

NOTES:

Medicine Park Economic Development Authority is guarantor of a \$300,000 loan from Comanche County Economic Development Authority to the Medicine Park Museum of Natural Science, Inc.

1. PWA's operating and meter fund beginning balances were adjusted for prior period activity.

TOWN OF MEDICINE PARK AND PUBLIC TRUST
Medicine Park, Oklahoma
SCHEDULE OF GRANT ACTIVITY-MODIFIED CASH BASIS
For the Fiscal Year Ended June 30, 2014
(Unaudited)

	Award Amount	Prior Year(s) Receipts	Prior Year(s) Disbursements	Beginning of Year Unexpended Grant Funds	Current Year Receipts	Current Year Disbursements	End of Year Unexpended Grant Funds
TOWN:							
Department of Agriculture							
Fire Operations Grant	\$ 4,484	\$ -	\$ -	\$ -	\$ -	\$ 4,484	\$ (4,484)
Association of South Central Oklahoma Governments							
REAP-072269	59,200	41,102	41,102	-	18,098	18,098	-
REAP-13	45,000	-	-	-	-	-	-
Town Subtotal	<u>108,684</u>	<u>41,102</u>	<u>41,102</u>	<u>-</u>	<u>18,098</u>	<u>22,582</u>	<u>(4,484)</u>
PUBLIC WORKS AUTHORITY:							
OK Department of Commerce							
14899 CDBG 11	89,467	22,167	22,167	-	67,300	67,300	-
Oklahoma Water Resource Board							
OWRB Reap Grant	33,000	-	-	-	-	33,000	(33,000)
PWA Subtotal	<u>122,467</u>	<u>22,167</u>	<u>22,167</u>	<u>-</u>	<u>67,300</u>	<u>100,300</u>	<u>(33,000)</u>
ECONOMIC DEVELOPMENT AUTHORITY:							
Oklahoma Arts Council							
Flute Festival Grant	750	-	-	-	750	750	-
Red Dirt Ball Grant - 13	2,000	-	-	-	-	2,000	(2,000)
Mayors Blues Ball Grant - 13	3,000	-	-	-	3,000	3,000	-
Park Stomp Grant - 13	1,000	-	-	-	-	1,000	(1,000)
Rock'n the Park Grant	1,000	-	-	-	1,000	1,000	-
EDA Subtotal	<u>7,750</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,750</u>	<u>7,750</u>	<u>(3,000)</u>
Overall Totals	<u>\$ 238,901</u>	<u>\$ 63,269</u>	<u>\$ 63,269</u>	<u>\$ -</u>	<u>\$ 90,149</u>	<u>\$ 130,633</u>	<u>\$ (40,484)</u>